

# EXHIBIT 4



Morones Analytics  
Valuation • Forensic Accounting • Damage Analysis

Ugochukwu Goodluck Nwauzor, Fernando Aguirre-Urbina, individually and on behalf of all those similarly situated, v. The Geo Group, Inc., US District Court, Western District of Washington at Tacoma  
Case No. 17-cv-05769-RJB

Rebuttal Expert Report of Serena Morones, CPA, ASA, ABV, CFE

October 31, 2019

CONTAINS INFORMATION MARKED CONFIDENTIAL AND ATTORNEYS'  
EYES ONLY: SUBJECT TO PROTECTIVE ORDER

Expert Report of Serena Morones, CPA, ASA, ABV, CFE dated October 31, 2019

Nwauzor et al v. Geo Group Inc.

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**Dr. Munson's Calculation of Damages - Revised Barber Detail Assumptions**

	A	B	C	AxBxC = D	D-A
Year	Worker Pay Adj	Minimum Wage	Average Hours	Damages 1.72hrs per Shift	Damages 1.72hrs per Shift minus Worker Pay Adj
REDACTED					

Dr. Munson's Calculation REDACTED  
Overstatement REDACTED

29. Based on the results of our analysis, Deposition Exhibit 20 is not a reliable source for estimating the quantity of barber details worked or for estimating total average hours per detail during the damage period.

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**V. Conclusion**

30. The above examples demonstrate that Deposition Exhibit 20 is not a reliable source for quantifying average hours per detainee work detail for purposes of projecting damages over the damage period. Since Dr. Munson failed to evaluate case evidence that contradicted the assumptions he derived from Deposition Exhibit 20, his resulting damage calculation is not reliable, we have demonstrated that minor changes to his assumptions can have a significant impact on his damage conclusion.
31. My opinions may be supplemented or amended upon receipt of additional information. I may use any of the tables or attached schedules as demonstratives at trial. I may also utilize any of the documents cited herein as a demonstrative exhibit at trial. I also reserve the right to amend and/or supplement my demonstratives to respond to points or opinions put forth by plaintiff's expert(s).

Yours Sincerely,

A handwritten signature in cursive script that reads "Serena Morones". The ink is dark and the signature is written on a light-colored background.

Serena Morones, CPA, ASA, ABV, CFE  
Morones Analytics, LLC